
Change in Tire Pre-disposal Fee

Public Chapter 602 (2007)

Tire pre-disposal
fee notice
#07-06

Effective October 1, 2007, Chapter 602, Public Acts of 2007, amends Tennessee Code Annotated Section 67-4-1603 by increasing the tire pre-disposal fee from \$1.00 to \$1.35 per new tire sold in Tennessee.

Also, Public Chapter 602 amends Tenn. Code Ann. Section 67-4-1610 to change amount of deduction a dealer can take for filing the tire pre-disposal fee return in a timely manner. The fee is changed from ten percent of the amount due on the return to ten cents per tire reported on line 1 of the return.

Finally, the provision in Tenn. Code Ann. Section 67-4-1605(b) relative to the credit for purchase of a tire shredder is abolished in its entirety.

If you have any questions about this notice, you may contact the department. Tennessee residents outside the Nashville calling area may call our statewide toll-free number at (800) 342-1003. Callers from Nashville or out-of-state may dial (615) 253-0600. You can access additional information on our Web site at www.Tennessee.gov/revenue.

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